



STATE OF ARIZONA

April 27, 2011

JANICE K. BREWER
GOVERNOR

EXECUTIVE OFFICE

The Honorable Ken Bennett
Secretary of State
1700 W. Washington, 7th Floor
Phoenix, Arizona 85007

RE: Senate Bill 1186 (2011 Tax Corrections Act)

Secretary Bennett,

Today I reluctantly vetoed Senate Bill 1186 (2011 Tax Corrections Act). The bill contains several important technical provisions necessary for the Department of Revenue, the Arizona Commerce Authority, county assessors and taxpayers.

Contrary to historic legislative custom, this important bill was amended to include substantive policy changes. One of these changes included a rushed effort in conference committee to revive a portion of the private school tuition tax credit bill I had vetoed only a week earlier. Ultimately, the bill fails to accomplish the stated intent of being revenue positive.

The bill on my desk undoubtedly stretches the limits of what is appropriate for a tax corrections bill. It now may be necessary to convene a special session to enact the provisions of the underlying bill. I support the expansion of school choice opportunities and look forward to working with the education community and the Legislature to identify avenues to expand school choice while maintaining sound tax policy.

By this veto I hope to inspire a return in the 50th and 51st Legislatures to the traditional and customary understanding that certain bills (e.g., agency continuations, internal revenue code conformity, reviser's technical corrections, named claimants appropriations) are intended for specific purposes and should be held by leadership as off-limits from substantive policy changes.

Sincerely,

A handwritten signature in cursive script that reads "Janice K. Brewer". The signature is written in dark ink and is positioned above the printed name and title.

Janice K. Brewer
Governor

cc: The Honorable Russell Pearce
The Honorable Kirk Adams
The Honorable Steve Yarbrough
Senate Secretary
Chief Clerk of the House of Representatives
Arizona News Service